# RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY
## PAYROLL SERVICES REQUEST FOR FICA EXMPTION
## FOR GRADUATE STUDENT EMPLOYEES

During academic terms in which a student <u>is enrolled at least half-time, and holds a TA, GA, or Student Worker appointment, the University's payroll system automatically exempts</u> the student from FICA withholding on wages paid for those appointments.

During academic terms in which a student <u>is not enrolled or enrolled less than half-time</u>**,** including Summer, the payroll <u>system does NOT automatically exempt</u> the student from FICA withholding.

**Students who meet the following conditions may be eligible to be exempt from FICA withholding**:

- Student is not enrolled or enrolled less than half-time;

- Students wages result from a TA, GA, or Student Worker appointment;

- Student is actively working on their dissertation; and

- Student's faculty advisor attests that the student is working on their dissertation and making progress towards the degree.

- Student has met all requirements for **doctoral** candidacy. Please note, **pre-qualifying** doctoral students who are <u>not enrolled or enrolled less than half-time are not eligible</u> to be exempt from FICA taxes.

To request an exemption from FICA taxes, both sections of this form must be completed and signed **at the time of appointment**. Each unit must submit FICA Exemption Request Form **after the *Add/Drop* period**. Retroactive FICA refunds **will not** be processed.

Please email the completed form to the Tax Office at tax@payroll.rutgers.edu.

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**COMPLETED BY STUDENT:**

[  ] I have reached candidacy, am working on my dissertation (and am employed at Rutgers in a qualifying appointment (TA, GA, or a Student Worker employee position) during the 20_____ Spring [  ] / Summer [  ] / Fall [  ] / Winter [  ] term.

Student Employee Name _____     Student RUID _____

Student Signature _____     Student Email _____

Graduate Program _____     Date _____

[  ] I am a post-qualifying Ph.D candidate (candidacy requirements completed on _____
*(insert month, day, year)*

8-Digit Employee ID# _____

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**COMPLETED BY GRADUATE PROGRAM DIRECTOR / CHAIR:  (All signatures must be certified using DocuSign)**

[  ] I certify that the student above has reached candidacy, is working on their dissertation, and is making progress towards their degree during the 20_____ Spring [  ] / Summer [  ] / Fall [  ] / Winter [  ] term.

Name _____     Title _____

Signature _____     Date _____